

HOUSE BILL NO. 1118

Introduced by

Representatives Heinert, Bosch, Dockter, Headland, Louser, Meier, Porter, Stemen

Senator Dever

1 A BILL for an Act to create and enact a new section to chapter 57-38 and a new subdivision to
2 subsection 7 of section 57-38-30.3 of the North Dakota Century Code, relating to an individual
3 income tax credit; to provide an effective date; and to provide an expiration date.

4 **BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

5 **SECTION 1.** A new section to chapter 57-38 of the North Dakota Century Code is created
6 and enacted as follows:

7 **Individual income tax credit.**

8 1. A resident of this state is entitled to a nonrefundable credit against the resident's
9 income tax liability as determined under section 57-38-30.3 for the taxable year.

10 2. The credit is equal to:

11 a. For single, married filing separately, and head of household taxpayers, seven
12 hundred fifty dollars.

13 b. For married taxpayers filing jointly, one thousand five hundred dollars.

14 3. The amount claimed may not exceed the amount of the resident's income tax liability
15 as determined under this chapter for the taxable year. Any credit amount exceeding a
16 resident's income tax liability for the taxable year may not be claimed as a carryback
17 or carryforward.

18 **SECTION 2.** A new subdivision to subsection 7 of section 57-38-30.3 of the North Dakota
19 Century Code is created and enacted as follows:

20 Individual income tax credit under section 1 of this Act.

21 **SECTION 3. EFFECTIVE DATE - EXPIRATION DATE.** This Act is effective for the first two
22 taxable years beginning after December 31, 2022, and is thereafter ineffective.